



Department of Workforce Services

RAPID RE-HOUSING FINANCE TRAINING

April 14, 2015

Who's Who

- TANF Program Manager

- Sisifo Taatiti

- Contract Analyst

- Brian Prettyman

- Finance Manager

- Debbie Lyberger

- Audit

- Kayl Smith

- Chris Boyadjian



Funding Source



Temporary Assistance for Needy Families (TANF)

- Purpose 1: Provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives.
- Purpose 2: Reduce the dependency of needy parents by promoting job preparation, work, and marriage.
- Purpose 3: Prevent and reduce the incidence of out-of-wedlock pregnancies.
- Purpose 4: Encourage the formation and maintenance of two parent families.

FINANCE & EXPENSE REIMBURSEMENT



Expense Reimbursement / Invoicing



- Invoice
 - Must utilize DWS invoice provided
 - Multiple services provided require breakout on invoice
 - Definitions
- Invoice Documentation
 - Invoices must have all documentation included until further notice
- A minimum of quarterly invoicing is required
 - Ensure budget allocations are correct on all invoices
 - Fiscal year quarters preferred- April-Jun, July-Sep, etc.

Yearly expenses *prior* to June 30th must be invoiced by July 15th

Finance



- Follow approved budget
- Changes to budget must receive prior approval

GRANT TERMS AND CONDITIONS



Finance Applicable T&C



- 27. Department Cost Principles for Cost Reimbursement Contract
- 28. Administrative Expenditures
- 29. Changes in Budget



Attachments



● Attachment H: Finance Reporting

ATTACHMENT H FINANCIAL REPORTING

For sub recipients and service providers.

a. General Requirements.

- (1) **No Financial Reporting Requirements for Professionals Contracting in an Individual Capacity.** There are no Federal, State, or department financial reporting requirements for individuals such as doctors, dentists, social workers, and other similar professionals contracting in an individual capacity to provide services to clients. Therefore, the financial reporting requirements discussed in this Section are not applicable to professionals contracting as individuals. (Note: Sole proprietors and limited liability companies owned by either one person or by a husband and wife are considered individuals for reporting requirement purposes. However, individuals associated with corporations, partnerships, or other contracting organizations are not individuals for reporting requirement purposes.) Notwithstanding the lack of financial reporting requirements for individuals, Grantees providing services in an individual capacity are still subject to financial review by the contracting agency and/or another DEPARTMENT entity.
- (2) **No Financial Reporting Requirements for Contracting Organizations Receiving Less Than \$10,000 From the Department in a Single Fiscal Year.** Contracting organizations that receive less than \$10,000 from the DEPARTMENT in a single fiscal year have no financial reporting requirements to DEPARTMENT unless specifically required by DEPARTMENT. However, they are still subject to financial review by the DEPARTMENT.
- (3) **Grantee's Compliance with Applicable Financial Laws.** The GRANTEE shall comply with all applicable federal and state laws regarding financial reports. The GRANTEE shall comply with all applicable requirements set forth in: (1) OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," published by the federal government; and (2) the State of Utah Legal Compliance Audit Guide ("SULCAG"), issued by the State Auditor's Office. For the GRANTEE's convenience listed below are "Federal, State and the Department Financial Reporting Requirements," as a reference guide to the various financial reporting requirements. The information is not exhaustive and the GRANTEE understands that it is obligated to seek independent legal or accounting advice. GRANTEE may access the applicable federal and state financial reporting requirements through the following Internet web sites:

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Table 2: Federal, State and the Department Financial Reporting Requirements

Policy	Internet Site
OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations	http://www.whitehouse.gov/omb/circulars/index.html
Unh Code	http://www.le.utah.gov/~code/TITLE51/51_01.htm
Unh Administrative Rules	http://www.rules.utah.gov/publicat/code/r123/r123-005.htm
SULCAG	http://www.sao.utah.gov/sulcag/Introduction.htm

- (4) **Additional Financial Reporting Requirements for DEPARTMENT Grants.** In addition to the financial reporting requirement set forth in OMB Circular A-133 and the SULCAG, this Grant requires GRANTEE to submit various financial reports to the Department of Workforce Services Grant Unit, as set forth in a separate column in Table 3 below, "Federal, State and DWS Financial Reporting Requirements."
- (5) **The Entity Type, Amount, and Source of Government Funds Determines the Type of Financial Report Required.** Whether or not a Grantee is required to obtain and submit an annual audit or other financial reports is determined by the Grantee's entity type, the amount, and source of government funds that the Grantee expends during a given year. Based on the SULCAG, DEPARTMENT requires all GRANTEES, except sole proprietorships, to submit an audit prepared according to "government auditing standards" whenever the GRANTEE has \$350,000.00 or more in total revenues and 50% or more of those revenues come from government agencies (federal, state, county, and/or local, etc.). Unaudited reports may be required of GRANTEES with total revenues under \$350,000.00 (see Table 3 below "Federal, State and DWS Financial Reporting Requirements").

c. Definitions for Auditing And Financial Terms Used In This Grant.

- (1) **"Federal Funds"** means Federal financial assistance that a Grantee receives directly from Federal awarding agencies or indirectly from Pass-Through Entities.
- (2) **"Government Funds"** means financial assistance that a Grantee receives from a combination of government sources, including Federal awarding agencies, State appropriations and other local governments.
- (3) **"OMB"** means the federal Executive Office of the President, Office of Management and Budget.
- (4) **"OMB Circular"** means a publication issued by the OMB that sets forth federal cost accounting or auditing requirements.

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- (5) **"Pass-Through Entity"** means an entity (such as DWS) which receives federal funds and then passes those funds through to subrecipients, such as local governments and Non-Profit Organizations.
- (6) **"Service Provider"** means a private or governmental entity that receives funds from DWS for services provided to DWS's clients under a program developed by DWS.
- (7) **"Subrecipient"** means a governmental entity or a non-profit or for-profit organization that develops and operates its own program of services for eligible clients, and that receives federal and/or state funds from DWS or another entity which serves as a "recipient" and "Pass-Through Entity" for such federal funding. If the Grantee operates its own program of services for eligible clients, the Grantee shall comply with the financial record-keeping and reporting requirements that apply to federally-funded subrecipients, even if this Grant is funded solely by State funds.

d. Grantee's Submission Of Required Audit And Other Financial Reports:

- (1) **Deadlines.** The GRANTEE shall be bound by OMB Circular A-133 and the SULCAG submission deadlines for audits and financial reports. See also Table 2 below, "Federal, State and DWS Auditing Requirements."
- Where the GRANTEE is required to submit audits and financial reports to DWS under OMB Circular A-133, the SULCAG and DWS Grant provisions, needs an extension for filing of such reports, the GRANTEE may request an extension by contacting the DEPARTMENT at the address below. However, GRANTEE understands that DEPARTMENT can extend only those deadlines for reports GRANTEE is required to submit to DEPARTMENT. GRANTEE must contact the Federal Clearinghouse, federal awarding agencies, and the State Auditor's Office to obtain extensions of deadlines for submission of reports to those entities.
- (2) **Addresses.** The GRANTEE shall submit all audits and financial reports to the entities identified in the applicable law, OMB Circular A-133 and the SULCAG. See also Table 3 below, "Federal, State and DWS Auditing Requirements."

Where the GRANTEE is required to submit audits and financial reports to DEPARTMENT under OMB Circular A-133, the SULCAG and DEPARTMENT Grant provisions, the GRANTEE shall submit the required audits and financial reports to the following address:

DEPARTMENT OF WORKFORCE SERVICES
Contract Manager
P.O. Box 45249
Salt Lake City, Utah
84145-0249

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Invoice Questions



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Finance Manager

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Audit



- Federal Requirement
- State (DWS) Requirement
- Process
 - Notification letter
 - Timeline
 - Request documentation
 - ✦ Re-create details of each invoice
 - Preliminary report
 - Final report (includes grantee response)
- Maintain records for six years following audit



Questions



Contact Information



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